

SENATE BILL 1415

By Rose

AN ACT to amend Tennessee Code Annotated, Title 7,
Chapter 88, relative to tourism development.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 7-88-103(1)(B), is amended by deleting the subdivision and substituting instead:

(B) Notwithstanding subdivision (1)(A), "base tax revenues" for a tourism development zone does not include local sales or use taxes collected from dealers with no physical presence in this state;

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.